

EXHIBIT C

**SUMMARY OF PROFESSIONAL SERVICES RENDERED BY PROFESSIONAL BY
 CARPENTER LIPPS & LELAND LLP ON BEHALF OF THE DEBTORS FOR THE
 PERIOD JANUARY 1, 2013 THROUGH APRIL 30, 2013**

Name of Professional Individual	Department and Licensure	Hourly Billing Rate	Total Hours Billed	Total Compensation
Partners				
Jeffrey A. Lipps (1981)	Litigation-Ohio	\$400.00	649.40	\$259,760.00
David A. Wallace (1985)	Litigation-Ohio, Maryland	\$300.00	130.10	\$39,030.00
Jennifer A.L. Battle (1999)	Litigation-Ohio, New York, Pennsylvania	\$300.00	452.30	\$135,690.00
Angela M. Paul (1997)	Litigation-Ohio, Florida	\$275.00	587.80	\$161,645.00
Joel E. Sechler (2003)	Litigation-Ohio	\$220.00	377.60	\$83,072.00
Associates and Of Counsel				
Michael N. Beekhuizen (1995)	Litigation-Ohio	\$280.00	79.40	\$22,232.00
David A. Beck (2000)	Litigation-Ohio	\$280.00	741.70	\$207,676.00
Heather L Buchanan (2000)	Litigation-Ohio, Pennsylvania	\$240.00	325.50	\$78,120.00
Segev Phillips (2008)	Litigation-Massachusetts, Ohio	\$220.00	349.60	\$76,912.00
A. Benjamin Winkler (2005)	Litigation-Ohio	\$220.00	91.80	\$20,196.00
Steven C. Moeller (2006)	Litigation-Illinois, New York (pending)	\$220.00	149.70	\$33,682.50
David J. Barthel (2005)	Litigation-Ohio	\$210.00	302.90	\$63,609.00
Anthony J. Molnar (2006)	Litigation-Ohio	\$210.00	169.40	\$35,574.00
Karen M. Cadieux (2005)	Litigation-Ohio	\$200.00	122.30	\$24,460.00
Michael J. Boyle (2008)	Litigation-Ohio, California	\$180.00	127.70	\$22,986.00
Lynanne W. Sabatino (2011)	Litigation-Ohio	\$180.00	27.00	\$4,860.00
Jeffrey R. Corcoran (2011)	Litigation-Ohio	\$180.00	491.50	\$88,470.00
Gretchen N. Marty (2010)	Litigation-Ohio	\$175.00	646.30	\$113,102.50
Mallory M. Mohler (2012)	Litigation-Ohio	\$160.00	368.10	\$58,896.00
Jacob D. Rhode (2012)	Litigation-Ohio	\$160.00	304.30	\$48,688.00

Amanda E. George (2012)	Litigation-Ohio	\$160.00	171.90	\$27,504.00
Tyler K. Ibom (2010)	Litigation-Ohio	\$150.00	93.70	\$14,055.00
Professionals Totals		Blended Rate		
		\$239.68	6,760.00	\$1,620,220.00
Paraprofessionals				
Veronica L. Sholl	Litigation	\$100.00	317.10	\$31,710.00
Robert B. Samson	Litigation	\$100.00	82.70	\$8,270.00
Paraprofessionals Totals		Blended Rate		
		\$100.00	399.80	\$39,980.00
Less Unknown January Fee Reductions				-\$394.00
Total Fees Incurred		Blended Rate		
		\$231.82	7,159.80¹	\$1,659,806.00

¹ It is unknown which attorneys had their hours reduced as part of the \$394 fee reduction in January. Therefore the total hours shown do not reflect a reduction of hours for any attorneys with regard to the January invoices.